AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claim 1. (Currently Amended) An engine valve seat with comprising a plating layer

formed on a surface of a valve seat main body fitted into a concaved mounting reception portion

provided at an air inlet or air outlet of a cylinder head, thus preventing galvanic corrosion

originating from dissimilar metal contact with a valve seat at said concaved mounting reception

portion of said cylinder head.

Claim 2. (Currently Amended) An engine valve seat with comprising a plating layer formed

on at least that a surface of a valve seat main body, fitted into a concaved mounting reception

portion provided at an air inlet or air outlet of a cylinder head, which faces said receiving portion,

thus preventing galvanic corrosion originating from dissimilar metal contact with a valve seat at

said concaved mounting reception portion of said cylinder head.

Claim 3. (Currently amended): The engine valve seat according to claim 1-or-2, wherein a

standard electrode potential of said plating layer is set between an electrode potential of said valve

seat main body and an electrode potential of said mounting reception portion.

Claim 4. (Currently Amended) An engine cylinder head having comprising a valve seat

fitted into a concaved mounting reception portion provided at an air inlet or air outlet of the cylinder

head, wherein a plating layer is formed on a surface of said concaved mounting reception portion,

thus and preventing prevents galvanic corrosion originating from dissimilar metal contact with a

valve seat at said concaved mounting reception portion of said cylinder head.

Claim 5. (Currently Amended) An engine cylinder head-having-comprising:

a valve seat fitted into a concaved mounting reception portion provided at an air inlet or air outlet of the cylinder head, and

wherein a plating layer is formed on that a surface of said concaved mounting reception portion which faces said valve seat. thus and preventing galvanic corrosion originating from dissimilar metal contact with said valve seat at said concaved mounting reception portion of said cylinder head.

Claim 6. (Currently Amended) The engine cylinder head according to claim 4 or 5, wherein a standard electrode potential of said plating layer is set between an electrode potential of said valve seat and an electrode potential of said mounting reception portion.

Claim 7. (Amended) An engine cylinder head having comprising:

a valve seat fitted into a concaved mounting reception portion provided at an air inlet or air outlet of the cylinder head; and

wherein-plating layers are formed on both a surface of said concaved mounting reception portion and a surface of said valve seat, thus preventing galvanic corrosion originating from dissimilar metal contact with said valve seat at said concaved mounting reception portion of said cylinder head.

Claim 8. (Currently Amended) An engine cylinder head having comprising:

a valve seat fitted into a concaved mounting reception portion provided at an air inlet or air outlet of the cylinder head;

wherein-a plating layer is-formed on that a surface of said concaved mounting reception portion which faces said valve seat; and

a plating layer is formed on that a surface of said valve seat which faces said mounting reception portion, thus preventing galvanic corrosion originating from dissimilar metal contact with said valve seat at said concaved mounting reception portion of said cylinder head.

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Claim 9. (Currently Amended) The engine cylinder head according to claim 7 or 8, wherein

a material for said plating layer of said mounting reception portion and a material for said plating

layer of said valve seat are provided in such a manner that electrode potentials equal or

approximately equal to each other, or an electrode potential of said aluminum-based cylinder head,

an electrode potential of said plating layer of said mounting reception portion, an electrode potential

of said plating layer of said valve seat, and an electrode potential of said iron-based valve seat,

increase in that order.

Claim 10. (Currently Amended) An engine valve seat with-comprising: an insulating layer

formed on a surface of a valve seat main body to be fitted into a concaved mounting reception

portion provided at an air inlet or air outlet of a cylinder head, wherein said valve seat main body is

made of an iron-based alloy, and said insulating layer is an iron oxide film, thus preventing galvanic

corrosion originating from dissimilar metal contact with said valve seat at said concaved mounting

reception portion of said cylinder head.

Claim 11. (Currently Amended) An engine valve seat with comprising an insulating layer

formed on that surface of a valve seat main body, to be fitted into a concaved mounting reception

portion provided at an air inlet or air outlet of a cylinder head, which faces said concaved mounting

reception portion, wherein said valve seat main body is made of an iron-based alloy, and said

insulating layer is an iron oxide film, thus preventing galvanic corrosion originating from dissimilar

metal contact with said valve seat at said concaved mounting reception portion of said cylinder

head.

Claim 12. (Currently Amended) A method of manufacturing a valve seat to be fitted into a

concaved mounting reception portion provided at an air inlet or air outlet of a cylinder head,

comprising the steps of:

wherein after an insulating layer is formed forming an insulating layer on an entire

surface of a valve seat main body;

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fitting said valve seat main body is to be fitted into said concaved mounting reception portion;;

after which said removing said insulating layer on a seat surface of said valve seat main body is removed; and

processing said seat surface, is processed, thus

wherein preventing galvanic corrosion originating from dissimilar metal contact with said valve seat at said concaved mounting reception portion of said cylinder head.

Claim 13. (Currently Amended) The valve seat manufacturing method according to claim 12, wherein said valve seat main body is made of an iron-based alloy, and <u>further comprising the step of steaming the surface of said valve seat main body to form an iron oxide film is formed as said insulating layer, by steaming the surface of said valve seat main body.</u>

Claim 14. (Currently Amended) An engine valve seat with comprising a coating layer for electrical insulation formed on a surface of a valve seat main body to be fitted into a concaved mounting reception portion provided at an air inlet or air outlet of a cylinder head, thus preventing galvanic corrosion originating from dissimilar metal contact with said valve seat at said concaved mounting reception portion of said cylinder head.

Claim 15. (Currently Amended) An engine valve seat with comprising a coating layer for electrical insulation formed on at least that surface of a valve seat main body, to be fitted into a concaved mounting reception portion provided at an air inlet or air outlet of a cylinder head, which faces said concaved mounting reception portion, thus preventing galvanic corrosion originating from dissimilar metal contact with said valve seat at said concaved mounting reception portion of said cylinder head.

Claim 16. (Currently Amended) An engine cylinder head having a valve seat fitted into a concaved mounting reception portion provided at an air inlet or air outlet of a cylinder head, wherein a coating layer for electrical insulation is formed on a surface of said mounting reception

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portion, thus preventing galvanic corrosion originating from dissimilar metal contact with said valve seat at said concaved mounting reception portion of said cylinder head.

- Claim 17. (Currently Amended) The engine valve seat according to claim 14-or 15, wherein said coating layer is a ceramic coating layer.
- Claim 18. (Original) The engine cylinder head according to claim 16, wherein said coating layer is a ceramic coating layer.
- Claim 19. (Currently Amended) The engine valve seat according to claim 14-or 15, wherein said coating layer is a polytetrafluoroethylene resin layer.
- Claim 20. (Original) The engine cylinder head according to claim 16, wherein said coating layer is a polytetrafluoroethylene resin layer.
- Claim 21. (Original) The engine cylinder head according to claim 16, wherein said cylinder head is made of an aluminum alloy, and said coating layer is an alumite treated layer.
- Claim 22. (New) The engine valve seat according to claim 2, wherein a standard electrode potential of said plating layer is set between an electrode potential of said valve seat main body and an electrode potential of said mounting reception portion.
- Claim 23. (New) The engine cylinder head according to claim 5, wherein a standard electrode potential of said plating layer is set between an electrode potential of said valve seat and an electrode potential of said mounting reception portion.
- Claim 24. (New) The engine cylinder head according to claim 8, wherein a material for said plating layer of said mounting reception portion and a material for said plating layer of said valve seat are provided in such a manner that electrode potentials equal or approximately equal to

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each other, or an electrode potential of said aluminum-based cylinder head, an electrode potential of said plating layer of said mounting reception portion, an electrode potential of said plating layer of said valve seat, and an electrode potential of said iron-based valve seat, increase in that order.

Claim 25. (New) The engine valve seat according to claim 15, wherein said coating layer is a ceramic coating layer.

Claim 26. (New) The engine valve seat according to claim 15, wherein said coating layer is a polytetrafluoroethylene resin layer.